

## UNSPENT AUTHORIZED BUDGET REPORT

This transmission is an effort to help districts understand from where the numbers on the Unspent Authorized Budget Report are drawn.

Figure 1: Unspent Authorized Budget Report

	From
1 Regular Program District Cost	A & L 5.1
2 Regular Program Budget Adjustment	A & L 5.2
3 Supplementary Weighting District Cost	A & L 5.3
4 Special Ed District Cost	A & L 5.4
5 Teacher Salary Supplement District Cost	A & L 5.5
6 Professional Development Supplement District Cost	A & L 5.6
7 Early Intervention Supplement District Cost	A & L 5.7
8 AEA Special Ed Support District Cost	A & L 5.8
9 AEA Special Ed Support Adjustment	A & L 5.9
10 AEA Media Services District Cost	A & L 5.10
11 AEA Educational Services District Cost	A & L 5.11
12 AEA Sharing District Cost	A & L 5.12
13 AEA Teacher Salary Supplement District Cost	A & L 5.13
14 AEA Professional Development Supplement District Cost	A & L 5.14
15 Dropout Prevention Allowable Growth	A & L 5.16
16 SBRC Allowable Growth Other #1	SBRC
17 SBRC Allowable Growth Other #2	SBRC
18 Special Education Deficit Allowable Growth	DE - SBRC
19 Special Education Positive Balance Reduction	DE - SBRC
20 AEA Special Education Positive Balance	DE - SBRC
21 Allowance for Construction Projects	SBRC
22 Unspent Allowance for Construction	SBRC
23 Enrollment Audit Adjustment	A & L 5.17
24 AEA Prorata Reduction	A & L 5.15
25 Maximum District Cost	Calculation
26 Preschool Foundation Aid	A & L 7.34
27 Instructional Support Authority	A & L 10.27
28 Educational Improvement Authority	A & L 11.7
29 Other Miscellaneous Income	CAR - DE
30 Unspent Authorized Budget Previous Year	Line 34 of Prev. Yr.
31 GAAP Conversion Hold Harmless	NA
32 Maximum Authorized Budget	Calculation
33 Expenditures	CAR - DE
34 Unspent Authorized Budget	Calculation

Note that lines 15.9 and 15.10 – Cash Reserve Levies is nowhere referenced in the calculation of the unspent balance for any given year. This cash reserve is only to generate funds to back the authority the district may already have but has not funded. It is also cash to fund the summer months, when funding sources aren't being received. A

district might also raise additional cash for summer float to avoid paying additional interest costs. At no time does this cash reserve levy come with any spending authority attached.

Be careful when tracking the district's financial position, to track according to the funding sources (Aid & Levy Worksheet) and NOT the revenues received by the district throughout the year. The only part of the calculation that is totally relatable to revenues received is the miscellaneous income number. Miscellaneous income is every source except: 3111, 3112, 3113, 3117, 3204, 3214, 3216, 3373, 3376, 4034, 4036, 1110-1119, 1130-1139, and 1170-1179 (Reference CAR - COA Upload, View Reports, Miscellaneous Income Report).